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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS & CENTRAL EXCISE

New Delhi, the 28th April 1958

G.S.R. 292.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 10th May, 1958/20th Vaisakha 1880.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Refund (Vegetable fatty acids) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “duty-paid materials” mean

(i) foreign materials imported, on payment of customs duty, into India or the State of Pondicherry;

(ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry on which Central Excise duty has been paid;

(b) “goods” means mixed total fatty acids obtained from coconut oil, manufactured in India or the State of Pondicherry from duty-paid materials.

(c) “refund” means drawback of import duty on foreign materials and includes rebate of Central Excise duty on indigenous tinplate.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excise and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall

be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund.—The rate of refund admissible under these rules shall be Rupees one hundred and forty one per ton of goods shipped.

5. Exporters' declarations and documents.—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund to the Customs Collector within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid materials used in the manufacture of the goods and the duty-paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 26]

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